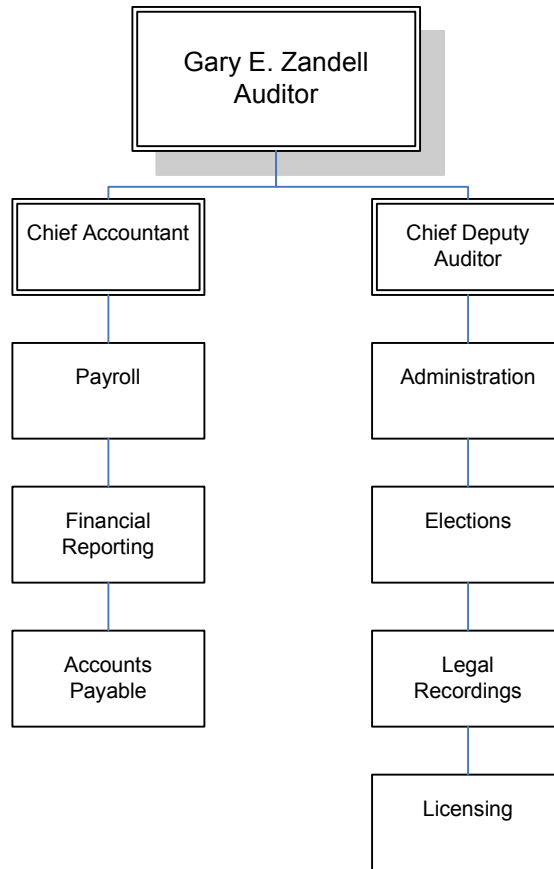


Auditor

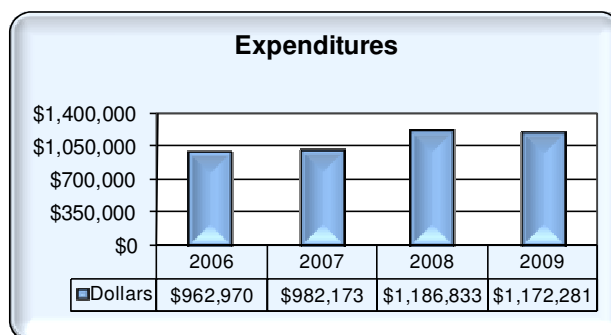
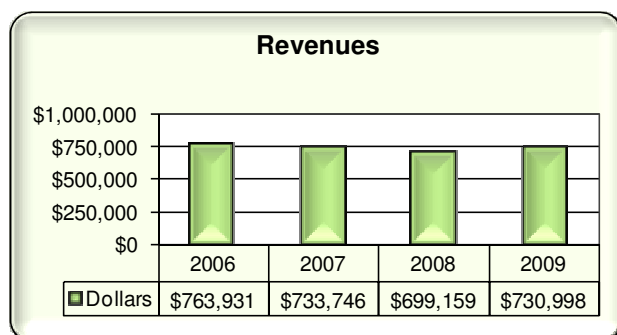
General Fund, Dept. No. 102



The Auditor is responsible for examining all county financial transactions to insure adequate coverage and proper reporting of expenditures for county funds. As county recorder, documents land ownership, surveys, plats, land corner records, state and federal tax liens, uniform commercial codes and other miscellaneous ordinances and legal records. The Auditor is also responsible for the licensing of motor vehicles in the county, and issues marriage licenses.

Staffing Summary

	2006 FTE	2007 FTE	2008 FTE	2009 FTE
Auditor	1	1	1	1
Chief Deputy Auditor	1	1	1	1
Chief Accountant	1	1	1	1
Financial Analyst Senior	1	1	1	1
Financial Analyst	1	1	1	1
Payroll/Benefits Specialist	1	1	1	1
Accounting Specialist	3	3	3	3
Deputy Auditor Senior-Licensing	2	2	2	2
Deputy Auditor-Licensing	1	1	1	1
Deputy Auditor Senior-Recording & Filing	2	2	2	2
TOTAL	14	14	14	14



REVENUES

GENERAL		2006	2007	2008	2009	Change 2008	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
320	Licenses & Permits	4,808	4,672	4,160	4,200	40	1.0%
340	Charges for Services	753,861	728,241	693,752	726,100	32,348	4.7%
360	Miscellaneous	5,262	833	1,247	698	-549	-44.0%
Total		763,931	733,746	699,159	730,998	31,839	4.6%
TOTAL REVENUES		763,931	733,746	699,159	730,998	31,839	4.6%

EXPENDITURES

GENERAL			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
514.10	90	Interfund Payments	40,275	38,638	42,408	41,118	-1,290	-3.0%
Total			40,275	38,638	42,408	41,118	-1,290	-3.0%

ADMINISTRATION			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
514.10	10	Salaries & Wages	122,445	126,702	146,392	125,894	-20,498	-14.0%
	11-12	Extra Help/Overtime	0	0	11,345	0	-11,345	-100.0%
	20	Payroll Benefits	29,725	34,122	45,167	40,803	-4,364	-9.7%
	30	Supplies	905	434	776	300	-476	-61.3%
	40	Other Services/Charges	19,933	17,411	18,288	1,850	-16,438	-89.9%
	50	Intergovernmental	30	0	60	0	-60	-100.0%
	90	Interfund Payments	5,484	8,072	9,889	15,514	5,625	56.9%
Total			178,521	186,741	231,918	184,361	-47,557	-20.5%

EXPENDITURES

FINANCIAL SERVICES			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
514.23	10	Salaries & Wages	313,369	307,025	374,671	402,240	27,569	7.4%
	11-12	Extra Help/Overtime	7,547	779	6,083	1,000	-5,083	-83.6%
	20	Payroll Benefits	82,366	95,660	119,912	142,355	22,443	18.7%
	30	Supplies	9,102	7,268	7,250	3,800	-3,450	-47.6%
	40	Other Services/Charges	41,675	34,451	47,717	31,600	-16,117	-33.8%
	90	Interfund Payments	19,846	29,044	35,571	33,581	-1,990	-5.6%
Total			473,903	474,227	591,203	614,576	23,373	4.0%

LICENSING			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
514.81	10	Salaries & Wages	101,649	102,100	116,468	121,476	5,008	4.3%
	11-12	Extra Help/Overtime	0	8	0	0	0	0.0%
	20	Payroll Benefits	36,374	35,470	42,233	46,785	4,552	10.8%
	30	Supplies	596	560	700	550	-150	-21.4%
	40	Other Services/Charges	8,911	9,164	9,380	8,350	-1,030	-11.0%
	50	Intergovernmental	30	0	30	0	-30	-100.0%
	90	Interfund Payments	7,766	10,975	7,493	9,098	1,605	21.4%
Total			155,326	158,277	176,303	186,259	9,956	5.6%

RECORDING			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
514.30	10	Salaries & Wages	71,508	75,036	82,841	84,864	2,023	2.4%
	20	Payroll Benefits	24,861	28,318	34,534	39,270	4,736	13.7%
	30	Supplies	2,586	3,110	3,275	2,150	-1,125	-34.3%
	40	Other Services/Charges	1,717	1,601	2,283	950	-1,333	-58.4%
	50	Intergovernmental	15	0	45	0	-45	-100.0%
	90	Interfund Payments	14,258	16,225	22,023	18,733	-3,290	-14.9%
Total			114,945	124,290	145,000	145,967	967	0.7%

TOTAL EXPENDITURES	962,970	982,173	1,186,833	1,172,281	-14,552	-1.2%
---------------------------	----------------	----------------	------------------	------------------	----------------	--------------

SUMMARY OF EXPENDITURES

	2006	2007	2008	2009	Change 2008	%
	Actual	Actual	Est. Actual	Adopted	to 2009	Change
Salaries & Wages	608,971	610,863	720,371	734,474	14,103	2.0%
Extra Help/Overtime	7,547	787	17,429	1,000	-16,429	-94.3%
Payroll Benefits	173,326	193,570	241,845	269,213	27,368	11.3%
Supplies	13,189	11,372	12,001	6,800	-5,201	-43.3%
Other Services/Charges	72,235	62,627	77,668	42,750	-34,918	-45.0%
Intergovernmental	75	0	135	0	-135	-100.0%
Interfund Payments	87,628	102,954	117,384	118,044	660	0.6%
TOTAL	962,970	982,173	1,186,833	1,172,281	-14,552	-1.2%

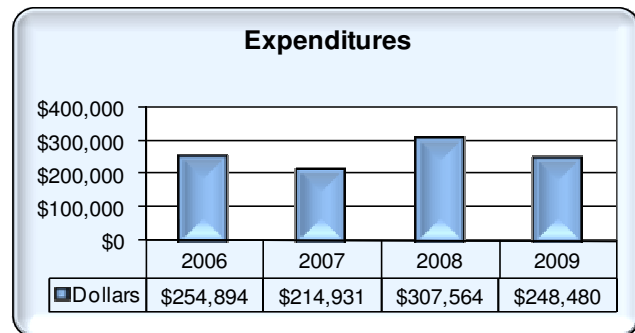
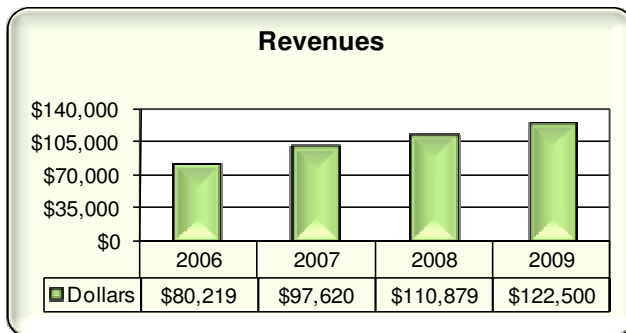
Elections

General Fund, Dept. No. 103

Administered by the County Auditor, the Elections Department conducts all general and special elections in accordance with state and local statutes and serves as registrar of voters for the County.

Staffing Summary

	2006 FTE	2007 FTE	2008 FTE	2009 FTE
Election Supervisor	1	1	1	1
Elections Specialist	1	1	1	1
TOTAL	2	2	2	2



REVENUES

GENERAL		2006	2007	2008	2009	Change 2008	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
340	Charges for Services	80,086	97,620	110,879	122,500	0	0.0%
360	Miscellaneous	134	0	0	0	0	0.0%
Total		80,219	97,620	110,879	122,500	11,621	10.5%
TOTAL REVENUES		80,219	97,620	110,879	122,500	11,621	10.5%

EXPENDITURES

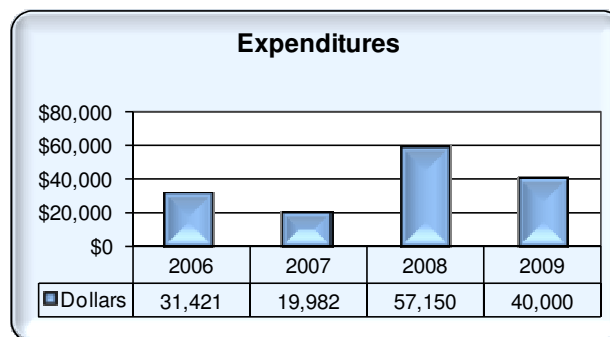
GENERAL			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
511.70	10	Salaries & Wages	96,439	86,701	108,820	109,470	650	0.60%
	11-12	Extra Help/Overtime	1,712	4,147	883	0	-883	-100.00%
	20	Payroll Benefits	24,469	28,718	33,241	36,696	3,455	10.39%
	30	Supplies	4,722	3,063	3,387	8,500	5,113	150.99%
	40	Other Services/Charges	106,947	70,795	137,784	79,400	-58,384	-42.37%
	90	Interfund Payments	20,606	21,507	23,449	14,414	-9,035	-38.53%
Total			254,894	214,931	307,564	248,480	-59,084	-19.2%
TOTAL EXPENDITURES			254,894	214,931	307,564	248,480	-59,084	-19.2%

State Examiner

General Fund, Dept. No. 117

The State Auditor's Office has the statutory responsibility to formulate, prescribe and install uniform accounting systems for local governments and to require the submission of annual financial reports. Examiners from the State Auditor's Office provide an audit of the financial statements, records, and related operations of Lewis County to determine compliance with generally accepted accounting standards and generally accepted governmental accounting principles; determine compliance with federal, state and local constitution, laws, regulations, guidelines, and policies; and report to the citizens of the state.

Dept. No. 117 represents the Current Expense portion of the expense of the annual audit by the Office of State Auditor. 56% of this cost is billed to Current Expense and 44% billed to Other Funds. Amounts billed for any direct audit work is normally charged directly to that Fund.

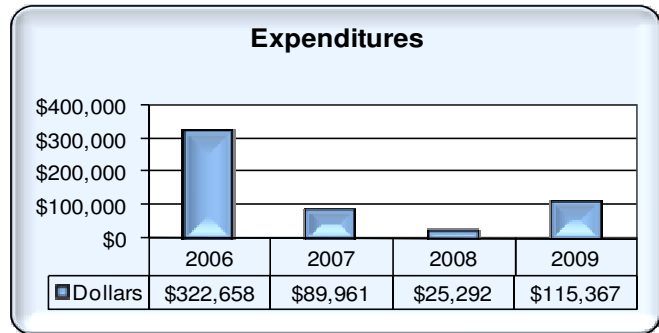
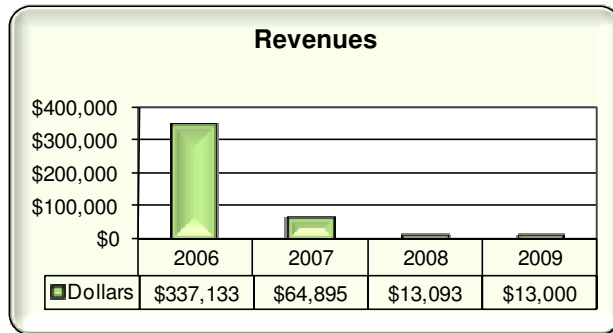


EXPENDITURES							
GENERAL			2006	2007	2008	2009	
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	%
						Change 2008	Change
						to 2009	
514.23	50	Intergovernmental	31,421	19,982	57,150	40,000	-30.0%
TOTAL EXPENDITURES			31,421	19,982	57,150	40,000	-30.0%

Election Reserves

Special Revenue Fund No. 158

This fund accumulates reserves and provides for future election department costs.



REVENUES

BARS #	GENERAL Description	2006 Actual	2007 Actual	2008 Est. Actual	2009 Adopted	Change 2008 to 2009	% Change
	Beginning Fund Balance	154,165	172,513	137,264	124,803	-12,461	-9.1%
330	Intergovernmental	324,554	45,839	0	0	0	0.0%
340	Charges for Services	6,910	11,788	9,649	13,000	3,351	34.7%
360	Miscellaneous	5,669	7,269	3,444	0	-3,444	-100.0%
	Total	337,133	64,895	13,093	13,000	-93	-0.7%
	TOTAL REVENUES & BEGINNING FUND BALANCE	491,297	237,408	150,357	137,803	-12,554	-8.3%

EXPENDITURES

BARS #	Object	GENERAL Description	2006 Actual	2007 Actual	2008 Est. Actual	2009 Adopted	Change 2008 to 2009	% Change
		Ending Fund Balance	168,639	147,447	125,065	22,436	-102,629	-82.1%
511.70	30	Supplies	122,401	21,161	0	35,000	35,000	0.0%
	40	Other Services & Charges	73,697	68,082	25,035	30,000	4,965	19.8%
594.11	60	Capital Outlay	126,561	0	0	50,367	50,367	0.0%
511.70	90	Interfund Payment	0	719	257	0	-257	-100.0%
		Total	322,658	89,961	25,292	115,367	90,075	356.1%
		TOTAL EXPENDITURES & ENDING FUND BALANCE	491,297	237,408	150,357	137,803	-12,554	-8.3%

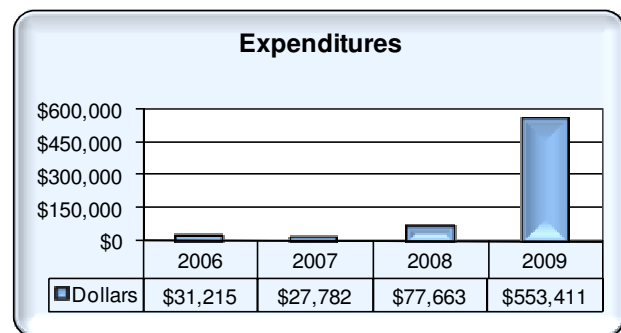
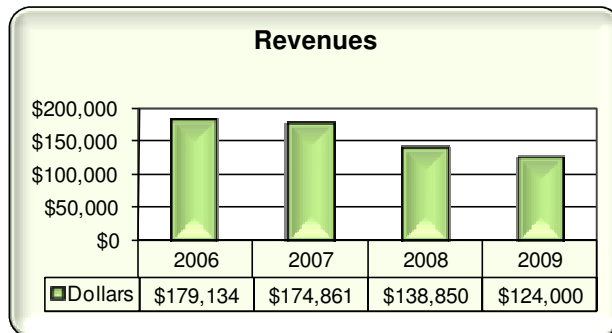
Auditor's O & M

Special Revenue Fund No. 159

The Auditor's Operation and Maintenance Fund was established by law effective, July 23, 1989. A surcharge for each instrument recorded by the County Auditor or Recorder must be deposited into this Fund. One half of the surcharge is retained by Lewis County, and the other half is remitted to the State of Washington Centennial Document Preservation and Modernization Fund. These monies shall be used by the County Auditor as a revolving Fund to be used solely for the installation and thereafter for the maintenance of an improved system for copying, preserving, and indexing documents recorded in the County without regard to budget limitations.

Staffing Summary

	2006 FTE	2007 FTE	2008 FTE	2009 FTE
Recording Deputy	0	0	0	.60
TOTAL	0	0	0	.60



REVENUES

BARS #	GENERAL Description	2006 Actual	2007 Actual	2008 Est. Actual	2009 Adopted	Change 2008 to 2009	% Change
	Beginning Fund Balance	226,273	335,154	464,593	642,084	177,491	38.2%
330	Intergovernmental	74,478	80,755	66,735	60,000	-6,735	-10.1%
340	Charges for Services	78,602	74,377	57,483	30,000	-27,483	-47.8%
360	Miscellaneous	14,168	19,729	14,631	34,000	19,369	132.4%
390	Other Financing Sources	11,886	0	0	0	0	0.0%
	Total	179,134	174,861	138,850	124,000	-14,850	-10.7%
	TOTAL REVENUES & BEGINNING FUND BALANCE	405,407	510,015	603,443	766,084	162,641	27.0%

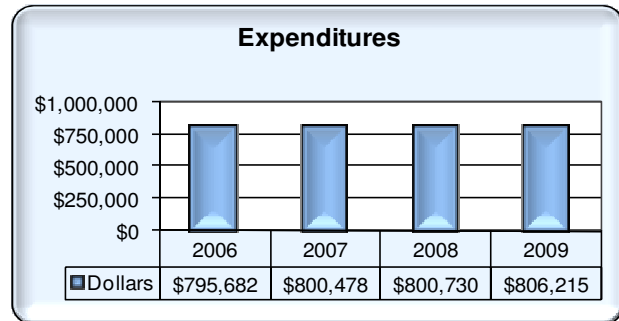
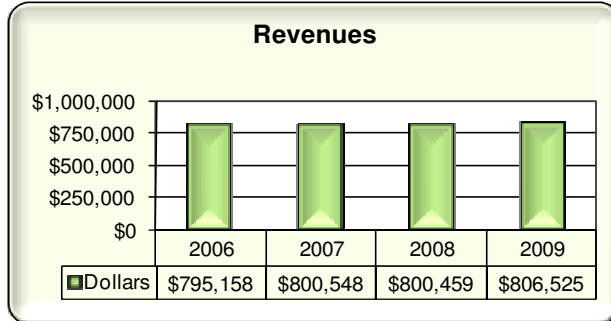
EXPENDITURES

BARS #	Object	GENERAL Description	2006	2007	2008	2009	Change 2008	%
			Actual	Actual	Est. Actual	Adopted	to 2009	Change
		Ending Fund Balance	374,192	482,233	525,780	212,673	-313,107	-59.6%
514.30	10	Salaries & Wages	1,985	328	7,824	21,931	14,107	180.3%
	20	Payroll benefits	165	27	1,292	4,575	3,283	254.0%
	30	Supplies	776	1,344	0	30,000	30,000	0.0%
	40	Other Services & Charges	28,248	8,652	66,437	195,000	128,563	193.5%
594.14	60	Capital Outlay	0	17,043	0	301,905	301,905	0.0%
514.30	90	Interfund Payments	42	388	2,110	0	-2,110	-100.0%
		Total	31,215	27,782	77,663	553,411	475,748	612.6%
		TOTAL EXPENDITURES & ENDING FUND BALANCE	405,407	510,015	603,443	766,084	162,641	27.0%

2003 Debt Service

Debt Service Fund No. 203

The 2003 Debt Service Fund was created by the Board of County Commissioners', Resolution No. 03-082 adopted February 24, 2003 for the purpose of providing debt service for the 2003 Limited Tax General Obligation bonds. The proceeds of the bonds were used for construction of a new Lewis County Jail, and improvements to the Lewis County Juvenile Court Detention Center. The bonds bear interest on a sliding rate from 3.5% in 2003 to 4.75% at the maturity in 2027 on the outstanding principle balance of this bond which was issued for \$12,270,000.



REVENUES

BARS #	GENERAL Description	2006 Actual	2007 Actual	2008 Est. Actual	2009 Adopted	Change 2008 to 2009	% Change
	Beginning Fund Balance	1,869	1,343	1,416	2,913	1,497	105.8%
360	Miscellaneous	80	70	31	25	-6	-19.7%
390	Other Financing Sources	795,078	800,478	800,428	806,500	6,072	0.8%
	Total	795,158	800,548	800,459	806,525	6,066	0.8%
	TOTAL REVENUES & BEGINNING FUND BALANCE	797,027	801,892	801,875	809,438	7,563	0.9%

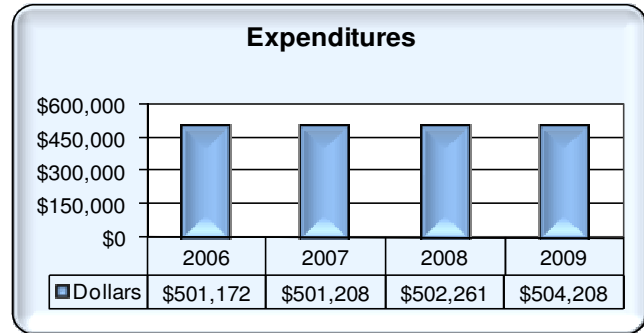
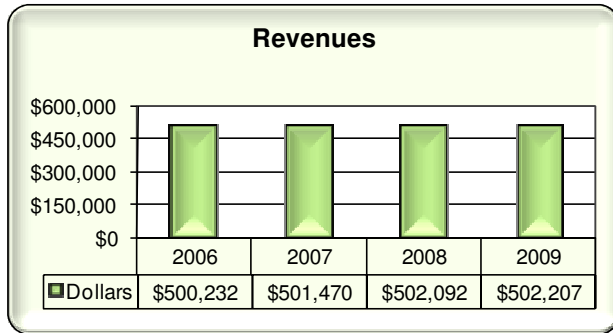
EXPENDITURES

BARS #	Object	GENERAL Description	2006 Actual	2007 Actual	2008 Est. Actual	2009 Adopted	Change 2008 to 2009	% Change
		Ending Fund Balance	1,345	1,414	1,145	0	-1,145	-100.0%
591.10	40	Other Services/Charges	604	0	302	2,000	1,698	561.7%
591.592	70-80	Debt Service	795,078	800,478	800,428	804,215	3,788	0.5%
		Total	795,682	800,478	800,730	806,215	5,485	0.7%
		TOTAL EXPENDITURES & ENDING FUND BALANCE	797,027	801,892	801,875	806,215	4,340	0.5%

1999 Bond Redemption

Debt Service Fund No. 204

The 1999 Debt Service Fund was created by the Board of County Commissioners' Resolution No. 99-482 adopted October 14, 1999 for the purpose of providing debt service for the 1999 Limited Tax General Obligation and Refunding bonds. The proceeds of the bonds were used for improvements to County facilities and to refund the County's outstanding 1992 Limited Tax General Obligation Bonds. The bonds bear interest on a sliding rate from 4.5% in 2000 to 5.99% at the maturity in 2024 on the outstanding principle balance of this bond which was issued for \$13,795,000.



REVENUES

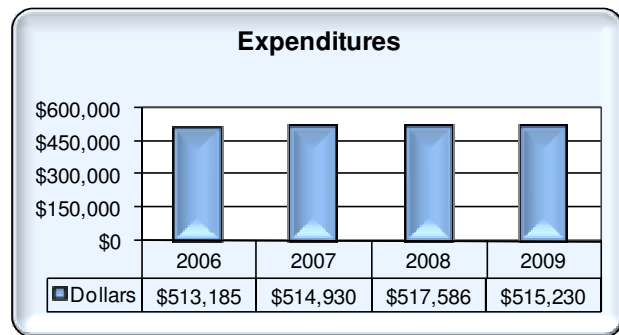
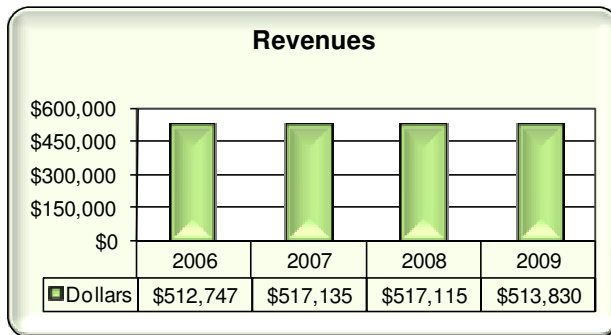
GENERAL		2006	2007	2008	2009	Change 2008	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
	Beginning Fund Balance	5,944	5,001	5,266	4,036	-1,230	-23.4%
360	Miscellaneous	274	262	135	0	-135	-100.0%
390	Other Financing Sources	499,958	501,208	501,957	502,207	250	0.0%
Total		500,232	501,470	502,092	502,207	115	0.0%
TOTAL REVENUES & BEGINNING FUND BALANCE		506,176	506,470	507,358	506,243	-1,115	-0.2%

EXPENDITURES

GENERAL			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
		Ending Fund Balance	5,004	5,262	5,097	2,035	-3,062	-60.1%
591.10	40	Other Services/Charges	1,214	0	304	2,000	1,697	559.0%
591,592	70-80	Debt Service	499,958	501,208	501,958	502,208	251	0.0%
Total			501,172	501,208	502,261	504,208	1,947	0.4%
TOTAL EXPENDITURES & ENDING FUND BALANCE			506,176	506,470	507,358	506,243	-1,115	-0.2%

2005 Bond Redemption Debt Service Fund No. 205

The 2005 Debt Service Fund was created by the Board of County Commissioners, Resolution No. 05-117 adopted April 18, 2005 and proceeds were used to refund a portion of the County's Limited Tax General Obligation and Refunding Bonds, for 1999; and to pay the cost of issuance of the bonds. The bonds bear interest on a sliding rate from 3.00% in 2005 to 4.50% at the maturity in 2024 on the outstanding principle balance of this bond which was issued for \$7,000,000.



REVENUES

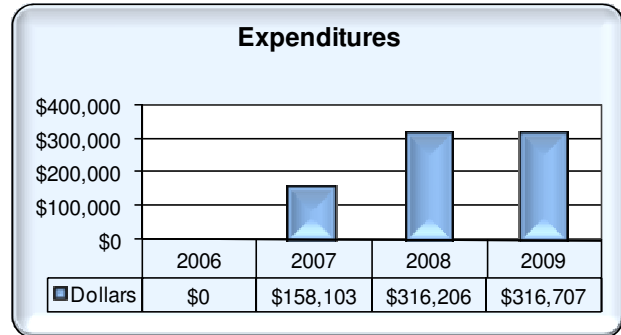
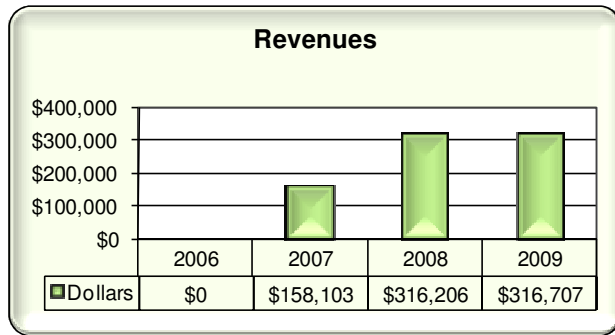
GENERAL		2006	2007	2008	2009	Change 2008	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
	Beginning Fund Balance	3,782	3,331	5,537	1,751	-3,786	-68.4%
360	Miscellaneous	167	175	135	100	-35	-26.0%
390	Other Financing Sources	512,580	516,960	516,980	513,730	-3,250	-0.6%
	Total	512,747	517,135	517,115	513,830	-3,285	-0.6%
TOTAL REVENUES & BEGINNING FUND BALANCE		516,529	520,465	522,653	515,581	-7,072	-1.4%

EXPENDITURES

GENERAL			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
		Ending Fund Balance	3,344	5,535	5,067	351	-4,716	-93.1%
591.10	40	Other Services/Charges	605	0	606	1,500	894	147.6%
591,592	70-80	Debt Service	512,580	514,930	516,980	513,730	-3,250	-0.6%
		Total	513,185	514,930	517,586	515,230	-2,356	-0.5%
TOTAL EXPENDITURES & ENDING FUND BALANCE			516,529	520,465	522,653	515,581	-7,072	-1.4%

2007 Bond Redemption-CC Airport Debt Service Fund No. 210

The 2007 Debt Service Fund was created by the Board of County Commissioners, Resolution No. 07-256 adopted August 27, 2007 and was established to account the annual debt service to the County's general obligation bond issued in 2007, which has a ten year maturity. The bond was issued to provide funds to finance improvements to the Chehalis-Centralia Airport and to pay the costs of issuance of this bond.



REVENUES

GENERAL		2006	2007	2008	2009	Change 2008	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
	Beginning Fund Balance	0	0	0	0	0	0.0%
360	Miscellaneous	0	158,103	316,206	316,707	501	0.2%
390	Other Financing Sources	0	0	0	0	0	0.0%
Total		0	158,103	316,206	316,707	501	0.2%
TOTAL REVENUES & BEGINNING FUND BALANCE		0	158,103	316,206	316,707	501	0.2%

EXPENDITURES

GENERAL			2006	2007	2008	2009	Change 2008	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	to 2009	Change
		Ending Fund Balance	0	0	0	0	0	0.0%
591.46	40	Other Services/Charges	0	0	0	500	500	0.0%
591,592	70-80	Debt Service	0	158,103	316,206	316,207	1	0.0%
Total			0	158,103	316,206	316,707	501	0.2%
TOTAL EXPENDITURES & ENDING FUND BALANCE			0	158,103	316,206	316,707	501	0.2%